IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO. 4 OF 2004

The Commissioner of Income-Tax,
Mumbai city XXI, Mumbai — Appellant
vs.
Smt.Sumatibai D. Samant — Respondents

Ms.S.V.Bharucha i/b. Mr.S.S.Sarkar for the appellant.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 23rd November 2004

P.C.

Heard.

2. The issue raised in the appeal is concluded by the Division Bench judgment of this Court in the case of Cadell Weaving Mill Co. Pvt.Ltd. vs. Commissioner of Income Tax, 249 ITR 265. However, the learned counsel for the revenue submits that the said judgment is in appeal before the Supreme Court. Even if that be so, in so far as we are concerned, the issue stands concluded by the Division Bench judgment of this Court.

3. No substantial question of law arises.

4. Dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)